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10 chs. per acre, those of Edanad were paying only 4 chs. per acre. Those rates had been fixed with due regard to the facilities of water-supply enjoyed by the ryots in Nanjinad and Edanad. In view of the differential treatment which existed originally, Mr. Madhavan Tampi said that it was hard that a uniform rate should now be fixed. He therefore requested that the decision of Government might be reconsidered and that a proportionate reduction of the cess might be ordered to be made so far as the channel-fed wet lands of Edanad were concerned. According to that method of calculation, the cess on the Edanad lands would come to only about 11 chs. per acre.

Dewan's reply.—The rates of irrigation cess prescribed in G. O. No. 2845/P. W., dated 6th April 1908, will *not* be revised. In prescribing those rates, His Highness' Government acted with the utmost consideration to the ryots of the four taluks benefited by the Kodayar works. Government are not prepared to go any further.

In regard to dry and garden lands, the holders of such lands are not now *bound* to convert them into wet. If, however, they do, they should pay the irrigation cess fixed by Government.

Commutation of the grain tax on Kandukrishi lands into money and recognising the alienations of Kandukrishi lands.

Mr. Sankaran Kochu Kunju Channar (Member, Kartigapalli Taluk) represented that the holders of Kandukrishi lands were at present put to great hardship in several ways by their having to pay the tax due on the lands in paddy. Taking the case of Aranaliga Nelpura, he said that about 48,000 paras of paddy was the income derived annually from the lands attached to that Nelpura, and that, after setting off the pounding charges, wastage, &c., about 18,000 paras of rice was the total quantity now obtained therefrom. If the supply of the rice be arranged on contract, and if from the total amount payable to the contractors be deducted the cost of establishment, annual maintenance, transport charges and other incidental expenses, the price per para of paddy would not work out to anything more than 11 chs., which was the commutation rate fixed by Government in the case of Sirkar lands. He therefore suggested that, in consideration of the manifold advantages which the concession, if granted, would confer on the ryots, Government might be pleased to commute the paddy tax on Kandukrishi lands into money at the rate of 11 chs. per para, or if that was not possible, at least at a rate slightly higher than 11 chs. Under the change, Government were not likely to lose much; on the other hand, it would be possible to recover the full tax due to Government on the lands.

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Mr K. C. Mathevan Pillai (Member, Ambalapuzha Taluk) also requested that the tax on Kandukrishi lands might be commuted into money. At present, the ryots had to spend about 150 paras of paddy for every 100 paras that they had to pay as tax. He also added that the change was not likely to cause any great loss to Government.

The Member also requested that Government might be pleased to recognise alienations of Kandukrishi lands. Under the existing rules, Kandukrishi lands were not alienable. At present, the registry-holder had only the right to hold the lands and pay the pattom on it. He said that there was no objection to permit the alienation of the lands by the holders, as by such action the alienee obtained all the rights enjoyed by the original holder and was answerable to the Sirkar as much as the latter. Further, looking into the practice itself, alienations were as a matter of fact taking place every day, and such alienations were being recognised by the Civil Courts (*Vide* 18, T. L. R., page 157). At the recent settlement, several lands were registered in the names of persons other than the original holders. Another circumstance which worked hardship was the restriction imposed by Section 7 A of the Civil Procedure Code, under which no Civil Court could take cognisance of any suit relating to Kandukrishi lands, unless the plaint was accompanied by an order of Government permitting the plaintiff to seek redress in the Civil Courts. There was at present great difficulty and delay in obtaining the permission of Government in such cases. He therefore requested that, in consideration of the above circumstances, Kandukrishi lands might be declared alienable, and that, if that could not be done, the portion relating to Kandukrishi lands be omitted from Section 7 A of the Civil Procedure Code.

Dewan's reply.—The suggestions of the members are noted. I would add that His Highness' Government do not contemplate making any changes in the tenure or the system of management of the Kandukrishi lands.

teration of the kist nonths for puncha ands.

Mr. K. C. Mathevan Pillai (Member, Ambalapuzha Taluk) said that the kist months for the puncha crop, *viz.*, Medom and Edavom, were fixed without regard to the actual time of harvest, which continued till the end of Edavom. It would not be possible for the ryots to pay the tax before the crops were harvested and the paddy sold. Further, prior to 1079, the kist months were Edavom and Mithunom. He therefore requested that the kist months might be altered from Medom and Edavom to Edavom and Mithunom.

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